

Subject Sales tax exemption for certain storage and retrieval equipment

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Overview

Provides a refundable sales tax exemption for a large automated storage and retrieval system for a distribution business located in Green Isle, Minnesota. The tax is paid at the time of the purchase and the equipment owner must apply for a refund. The exemption applies only to equipment installed between July 1, 2019, and December 31, 2021.

Summary

Section	Description
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1	Certain automated storage and retrieval equipment purchases.
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Exempts from sales tax the purchase of an automated storage and retrieval system if it meets the following conditions:

- the facility is located in a county with a current population less than 16,000 and has no city in the county with a population of 2,500 or more;
- the storage and retrieval system costs at least \$10,000,000; and
- the equipment is installed between July 1, 2019, and December 31, 2021.

The sales tax is paid at the time of the purchase and refunded as provided in sections 2 and 3.

2	Tax collected.
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Requires that the tax be collected on equipment exempt under section 1 and then refunded.

3	Refund; eligible persons.
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Requires that the owner of the business apply for the refund of the tax paid under sections 1 and 2.



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